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That which is claimed is:

1. A process for the production of refinery transportation fuel or blending components for refinery transportation fuel, which process comprises:

providing a petroleum feedstock comprising a mixture of hydrocarbons, sulfur-containing and nitrogen-containing organic compounds, the mixture having a gravity ranging from about 10° API to about 75° API;

fractionating the petroleum feedstock by distillation to provide at least one low-boiling blending component consisting of a sulfur-lean, mono-aromatic-rich fraction, and a high-boiling oxidation feedstock consisting of a sulfur-rich, mono-aromatic-lean fraction:

contacting the high-boiling oxidation feedstock with a soluble quaternary ammonium salt containing halogen, sulfate, or bisulfate anion, and an immiscible aqueous phase comprising a source of hydrogen peroxide, and at least one member of the group consisting of phosphomolybdic acid and phosphotungstic acid, in a liquid reaction mixture under conditions suitable for reaction of one or more of the sulfur-containing and/or nitrogen-containing organic compounds:

separating from the reaction mixture both an essentially organic liquid and at least a portion of the immiscible aqueous phase; and

recovering from the organic liquid a product comprising a mixture of organic compounds containing less sulfur and/or less nitrogen than the high-boiling oxidation feedstock.

2. The process according to claim 1 wherein the soluble quaternary ammonium salt is represented by formula

where X is a halogen, sulfate, or bisulfate anion, and the R's are the same or different hydrocarbon moieties of at least 4 carbon atoms.

3. The process according to claim 2 wherein X is selected from the group consisting of chlorine anion and bromine anion.

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- 4. The process according to claim 1 wherein the immiscible aqueous phase consists essentially of water, a source of hydrogen peroxide, and phosphotungstic acid.
- 5. The process according to claim 4 wherein the soluble quaternary ammonium salt is represented by formula

where X is a chlorine anion or sulfate anion, and the R is a hydrocarbon moiety of about 7 to about 10 carbon atoms.

- The process according to claim 1 wherein at least a
 portion of the separated aqueous phase is recycled to the reaction mixture.
 - 7. The process according to claim 1 wherein all or at least a portion of the petroleum feedstock is a product of a hydrotreating process for petroleum distillate consisting essentially of material boiling between about 50° C. and about 425° C. which hydrotreating process includes reacting the petroleum distillate with a source of hydrogen at hydrogenation conditions in the presence of a hydrogenation catalyst to assist by hydrogenation removal of sulfur and/or nitrogen from the hydrotreated petroleum feedstock.
 - 8. The process according to claim 7 further comprising blending at least a portion of the low-boiling blending component with the product containing less sulfur and/or less nitrogen than the high-boiling oxidation feedstock to obtain a component for refinery blending of transportation fuel.
- 25 9. The process according to claim 1 wherein the high-boiling oxidation feedstock consists essentially of material boiling between about 200° C and about 425° C.
- The process according to claim 1 wherein the conditions of oxidation include temperatures in a range upward from about
 25° C. to about 250° C. and sufficient pressure to maintain the reaction mixture substantially in a liquid phase.

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11. A process for the production of refinery transportation fuel or blending components for refinery transportation fuel, which process comprises:

hydrotreating a petroleum distillate consisting essentially of material boiling between about 50° C. and about 425° C. by a process which includes reacting the petroleum distillate with a source of hydrogen at hydrogenation conditions in the presence of a hydrogenation catalyst to assist by hydrogenation removal of sulfur and/or nitrogen from the hydrotreated petroleum distillate;

fractionating the hydrotreated petroleum distillate by distillation to provide at least one low-boiling blending component consisting of a sulfur-lean, mono-aromatic-rich fraction, and a high-boiling oxidation feedstock consisting of a sulfur-rich, mono-aromatic-lean fraction:

contacting the high-boiling oxidation feedstock with a soluble quaternary ammonium salt containing halogen, sulfate, or bisulfate anion, and an immiscible aqueous phase comprising a source of hydrogen peroxide, and at least one member of the group consisting of phosphomolybdic acid and phosphotungstic acid, in a liquid reaction mixture under conditions suitable for reaction of one or more of the sulfur-containing and/or nitrogen-containing organic compounds;

separating from the reaction mixture an essentially organic liquid and at least a portion of the immiscible aqueous phase; and

treating at least a portion of the recovered organic liquid with a solid sorbent, an ion exchange resin, and/or a suitable immiscible liquid containing a solvent or a soluble basic chemical compound, to obtain a product containing less sulfur and/or less nitrogen than the oxidation feedstock.

30 12. The process according to claim 11 wherein the soluble quaternary ammonium salt is represented by formula

where X is selected from the group consisting of chlorine anion and sulfate anion, and the R is a hydrocarbon moiety of about 7 to about 10 carbon atoms

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- 13. The process according to claim 12 wherein the immiscible aqueous phase consists essentially of water, a source of hydrogen peroxide, and phosphotungstic acid.
- 14. The process according to claim 13 wherein at least a5 portion of the separated aqueous phase is recycled to the reaction mixture.
 - 15. The process according to claim 12 wherein the treating of recovered organic liquid includes use of at least one immiscible liquid comprising a solvent having a dielectric constant suitable to selectively extract oxidized sulfur-containing and/or nitrogencontaining organic compounds.
 - 16. The process according to claim 15 wherein the solvent comprises a compound selected from the group consisting of water, methanol, ethanol and mixtures thereof.
 - 17. The process according to claim 11 wherein the soluble quaternary ammonium salt is represented by formula

where X is selected from the group consisting of chlorine anion and sulfate anion, and the immiscible aqueous phase consists essentially of water, a source of hydrogen peroxide, and phosphotungstic acid.

- 18. The process according to claim 17 wherein the treating of recovered organic liquid includes use of at least one solid sorbent comprising silica.
- 19. The process according to claim 18 further comprising 25 blending at least a portion of the low-boiling fraction with the product containing less sulfur and/or less nitrogen than the oxidation feedstock to obtain components for refinery blending of a transportation fuel.

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- 20. The process according to claim 17 wherein the treating of recovered organic liquid includes use of at least one immiscible liquid comprising an aqueous solution of a soluble basic chemical compound selected from the group consisting of sodium, potassium, barium, calcium and magnesium in the form of hydroxide, carbonate or bicarbonate.
- 21. A process for the production of refinery transportation fuel or blending components for refinery transportation fuel, which process comprises:

hydrotreating a petroleum distillate consisting essentially of material boiling between about 50° C. and about 425° C by a process which includes reacting the petroleum distillate with a source of hydrogen at hydrogenation conditions in the presence of a hydrogenation catalyst to assist by hydrogenation removal of sulfur and/or nitrogen from the hydrotreated petroleum distillate;

contacting the hydrotreated petroleum distillate with a soluble quaternary ammonium salt containing halogen, sulfate, or bisulfate anion, and an immiscible aqueous phase comprising a source of hydrogen peroxide, and at least one phospho-metallic acid, in a liquid reaction mixture under conditions suitable for reaction of one or more of the sulfur-containing organic compounds;

separating from the reaction mixture both an essentially organic liquid and at least a portion of the immiscible aqueous phase; and

recovering from the organic liquid a product comprising a mixture of organic compounds containing less sulfur and/or less nitrogen than the high-boiling oxidation feedstock.